

ABSTRACT

This study aims to examine the effect of Good Corporate Governance mechanisms through Board of Commissioners characteristics on Sustainability Reporting Disclosure. The independent variables used in this study are board size, board independence, board meeting frequency, sustainability committee, board gender diversity, board ownership, and board compensation. This study also uses firm size, profitability, leverage, and firm age as control variables.

This research was conducted on non-financial companies listed on the Indonesia Stock Exchange during the 2021-2024 period. The sample was selected using purposive sampling, resulting in 110 companies with 440 firm-year observations. Sustainability Reporting Disclosure is measured using the Sustainability Reporting Disclosure Index (SRDI) based on content analysis. The data were analyzed using panel data regression with the Fixed Effect Model and robust standard errors.

The results show that board size, board independence, board gender diversity, board ownership, and board compensation have no significant effect on sustainability reporting disclosure. Board meeting frequency has a significant negative effect, while the sustainability committee has a positive effect at the 10% significance level. These findings indicate that formal governance mechanisms have not consistently explained a broader Sustainability Reporting Disclosure, while a specific sustainability committee may play a role in supporting broader and more structured sustainability disclosure.

Keywords: *Good Corporate Governance, Board of Commissioners, Sustainability Reporting Disclosure, Sustainability Committee.*